

Exhibit C

United States Bankruptcy Court

Northern District of California

In re: **SONICBLUE INC.**

Case No.: **03-51775**

Court ID (Court use only) _____

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

Hain Capital Holdings, LLC

Name of Transferee

Cross Harbor Capital Partners, LLC

Name of Transferor

Name and Address where notices to transferee should be sent

Hain Capital Holdings, LLC

301 Route 17, 6th Floor

Rutherford, NJ 07070

Attn: Ganna Liberchuk

Phone: (201) 896 - 6100

Last Four Digits of Acct #: _____

Court Record Address of Transferor
(Court Use Only)

Last Four Digits of Acct. #: _____

Name and Address where transferee payments should be sent (if different from above)

Name and Current Address of Transferor

Cross Harbor Capital Partners, LLC

C/O Nutter, McClennen & Fish, LLP

World Trade Center West, 155 Seaport Blvd.,

Boston, MA 02210

Court Claim # (if known): 11787

Claim Amount: \$4,814,567.90

Allowed Claim Amount: \$812,000.00

Date Claim Filed: 7/22/03

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: /s/ Ganna Liberchuk

Date: 1/18/07

Transferee/Transferee's Agent

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

~~DEADLINE TO OBJECT TO TRANSFER~~

The transferor of claim named above is advised that this Notice of Transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of the transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, BCIA New England Holdings, LLC, a limited liability company ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to Hain Capital Holdings, LLC ("Assignee") all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its allowed claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) in the amount of **\$812,000** against SONICBLUE, INC., et al. (the "Debtor"), the debtor-in-possession in the jointly administered cases chapter 11 reorganization cases, lead case no.: 03-51775 United States Bankruptcy Court for the Northern District of California (the "Bankruptcy Court"), and any and all proofs of claim filed by Assignor with the Bankruptcy Court in respect of the foregoing claim.

Assignor hereby waives any objection to the transfer of the claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim and recognizing the Assignee as the sole owner and holder of the claim. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS EXECUTED
THIS 26 day of December, 2006.

BCIA NEW ENGLAND HOLDINGS, LLC

By: BCIA New England Holdings Master LLC, its Manager
By: BCIA New England Holdings Manager LLC, its Manager
By: BCIA New England Holdings Manager Corp., its Manager

By: 

Gregory L. DeWitt, its Secretary

HAIN CAPITAL HOLDINGS, LLC

By: Hain Capital Group, LLC
Its Managing Member

By: 

Name:

Title: **Robert Koltai
Manager**